

IN THE ABSTRACT:

The following paragraph will replace all prior versions of itself in the abstract of the application

A soft magnetic material includes a plurality of composite magnetic particles (40). Each of the plurality of composite magnetic particles (40) has: a metal magnetic particle (10) including iron; a lower film (20) surrounding the surface of the metal magnetic particle (10) and including a nonferrous metal; and an insulating upper film (30) surrounding the surface of the lower film (20) and including at least one of oxygen and carbon. The nonferrous metal has an affinity with the at least one of oxygen and carbon included in the upper film (30) that is larger than such affinity of iron; or the nonferrous metal has a diffusion coefficient with respect to the at least one of oxygen and carbon included in the upper film (30) that is smaller than such diffusion coefficient of iron. This configuration provides desirable magnetic properties.